ESTIMATES

SUPPLEMENTARY NO. 3

1990/91

Prepared By:

The Budget Bureau
Department of Finance
Under the Direction of
Management Board

2nd Session of the 27th Legislature
Yukon Legislative Assembly
November, 1991
Whitehorse, Yukon

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FINANCIAL SUMMARY
($000'S)

	VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPENDITURE AND OTHER	REVISED VOTE
OPERATION AND MAINTENANCE:				
Gross Budgetary Expenditures	264,183	1,266	(4,129)	261,320
Less: Recoveries	42,145	0	834	42,979
NET O & M EXPENDITURES	222,038	1,266	(4,963)	218,341
CAPITAL				
Gross Expenditure	113,213	0	(30,016)	83,197
Less: Recoveries	31,131	0	(16,630)	14,501
NET CAPITAL EXPENDITURES	82,082	0	(13,386)	68,696
LOAN AMORTIZATION INTEREST				
Gross Expenditure	1,209	0	(334)	875
Less: Recoveries	1,026	0	100	1,126
NET EXPENDITURE	183	0	(434)	(251)
LOAN AMORTIZATION PRINCIPAL				
Gross Expenditures	912	0	0	912
Less: Recoveries	1,011	0	19	1,030
LOAN CAPITAL	(99)	0	(19)	(118)
LOAN CAPITAL				
Gross Expenditures	2,000	0	(563)	1,437
Less: Recoveries	2,000	0	(563)	1,437
NET LOAN CAPITAL	0	0	0	0

FINANCIAL SUMMARY
($000'S)

	VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPENDITURE AND OTHER	REVISED VOTE
SUMMARY OF CURRENT YEAR FINANCIAL POSITION				
Territorial Revenue *	61,830	0	2,870	64,700
Established Programs Financing	10,111	0	0	10,111
Transfer Payment from Canada	213,356	0	5,299	218,655
TOTAL REVENUES	285,297	0	8,169	293,466
Less:				
Gross Expenditures	378,605	1,266	(34,479)	345,392
Less: Recoveries	74,302	0	(15,696)	58,606
NET EXPENDITURE	304,303	1,266	(18,783)	286,786
Surplus (Deficit) for the Year	(19,006)	(1,266)	26,952	6,680
Recoveries of Prior Years' Expenditures	0	0	2,225	2,225
Accumulated Surplus, March 31/90	53,913	0	1,675	55,588
Accumulated Surplus, March 31/91	34,907	(1,266)	30,852	64,493

Underexpenditure = ()

* Excludes Yukon Development Corporation Income.

EXPENDITURE SUMMARY ($000'S)		Under-Expenditure	Supplementary No. 3 *
OPERATION AND MAINTENANCE EXPENDITURES BY VOTE			
01 Yukon Legislative Assembly		168	0
02 Executive Council Office		408	0
09 Community and Transportation Services		213	0
07 Economic Development: Mines & Small Business		276	0
03 Education		0	1,263
12 Finance		260	0
16 Government Services		416	0
15 Health and Social Services		452	0
08 Justice		913	0
10 Public Service Commission		241	0
14 Renewable Resources		373	0
13 Tourism		278	0
11 Women's Directorate		0	3
18 Yukon Housing Corporation		131	0
19 Yukon Liquor Corporation		0	0
22 Yukon Development Corporation		0	0
TOTAL OPERATION AND MAINTENANCE		4,129	1,266
CAPITAL EXPENDITURES BY VOTE			
02 Executive Council Office		7	0
09 Community and Transportation Services	*	13,489	0
07 Economic Development: Mines & Small Business	*	5,893	0
03 Education		5,847	0
16 Government Services		104	0
15 Health and Social Services		1,010	0
08 Justice		44	0
14 Renewable Resources		133	0
13 Tourism		263	0
18 Yukon Housing Corporation	*	3,226	0
19 Yukon Liquor Corporation		0	0
22 Yukon Development Corporation		0	0
TOTAL CAPITAL	*	30,016	0
20 Loan Amortization - Interest		334	0
TOTAL NET UNDEREXPENDITURE (BEFORE LOAN CAPITAL)		* 33,213	
20 Loan Amortization - Principal		0	0
20 Loan Capital		563	0

EXPENDITURE SUMMARY ($000'S)

* NOTES TO EXPENDITURE SUMMARY

. Due to the method of reporting Land Development in the Department of Community and Transportation Services and Loans in the Department of Economic Development: Mines and Small Business and the Yukon Housing Corporation the true under-expenditure is somewhat less than the $33.2 million figure.

. Land Development totalled $2,910,737 and Rural Electrification totalled $399,306 in Community and Transportation Services. The department's expenditures in the Public Accounts have been reduced by these amounts for the transfer of these expenditures to long-term receivables. Loan expenditures in Economic Development totalled $2,574,570. The department's expenditures in the Public Accounts have been reduced by this amount for the transfer of these expenditures to long-term receivables. Loan expenditures in the Yukon Housing Corporation totalled $283,928. The Corporation's expenditures in the Public Accounts have been reduced by this amount for the transfer of these expenditures to long-term receivables.

. If these sums were not deducted from the departments' expenditures the net underexpenditures reported above would be as follows:

CAPITAL EXPENDITURES BY VOTE ($000'S)	Under-Expenditures
- Community and Transportation Services	10,179
- Economic Development: Mines and Small Business	3,318
- Yukon Housing Corporation	2,942
TOTAL CAPITAL	23,847
TOTAL NET UNDEREXPENDITURE (Before Loan Capital)	27,044

EDUCATION

Supplementary No. 3
1990/91

Yukon
Government

VOTE 03

DEPARTMENT OF EDUCATION

MINISTER

Hon. P. McDonald

DEPUTY MINISTER

S. Alwarid

DEPARTMENTAL OBJECTIVES

. To ensure that all Yukoners are provided with the learning opportunities to achieve their maximum personal potential by the department planning, developing, implementing and evaluating:
  . elementary and secondary education for all school age children;
  . French language programs;
  . adult training and continuing education programs;
  . human resource development planning services, employment development and job retention programs; and
  . library and archival services.
. To provide funds for the development, promotion and evaluation of the Native languages program and for the training of local instructors for the program, and to provide the required central support.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance	1,263

EDUCATION

DETAILS ($000'S)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	58,069	1,263	59,332

. Supplementary funding requirements for Public Schools result from increases for busing, doubling of teacher aids and special needs teachers as required by the Education Act, Native Language Instructors put on the Yukon Teacher's Association grid and salary accruals.

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WOMEN'S DIRECTORATE

Supplementary No. 3
1990/91

Yukon
Government

VOTE 11

WOMEN'S DIRECTORATE

MINISTER

Hon. M. Joe

DEPUTY MINISTER

B. Smith

DEPARTMENTAL OBJECTIVE

. To improve the economic, social and legal status of Yukon women to achieve gender equality.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance	3

WOMEN'S DIRECTORATE

DETAILS ($000'S)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	343	3	346

. Supplementary funding requirements result from additional costs for the Family Violence program.